Comptroller of Public Accounts



Comptroller of Public Accounts

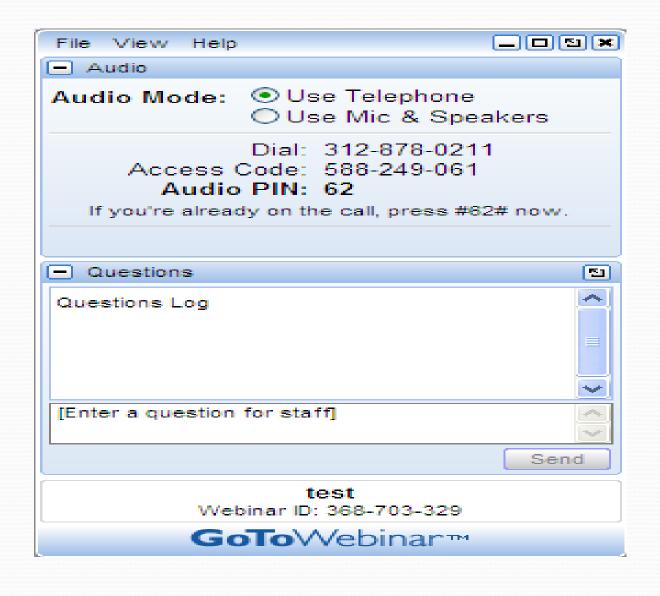
Go, Fight, Win: It's School Fundraising Time Again!

Presented by: Tax Policy Staff

Organizer: Stefanie Medack

Panelists: Robin Corrigan

Go, Fight, Win



Go, Fight, Win

Sales made by:

- Texas school districts & public schools.
- Sales tax exempt nonprofit schools.
- Bona fide chapters of a school.
- PTA/O & same purpose organizations.
- Booster clubs.

Sales Tax

- Nonprofit that sells taxable goods or services must obtain a sales tax permit and collect and remit the sales tax.
- Selling entity is a retailer or seller and responsible to collect, report and remit the tax.
- Sales of tangible personal property are taxable unless an exemption exists for the item.
- If a sale is made for which an exemption is not available, then tax is due.

School Exemption in Tax Code

(payment of sales tax on purchases)

• Section 151.309

Texas school districts and public schools
Automatically exempt

Section 151.310

Nonprofit private schools

Must apply for exemption

AP-207 Educational Organization

Bona Fide Chapter of a School

- Group of students organized for activity other than instruction or tax-free sale.
- Student groups recognized by school.
- Organized by electing officers, holding meetings and conducting business.
- No limit a school may have.
- Approval not required by Comptroller.

Bona Fide Chapters Include

- Whole grade levels (senior class, sophomore class).
- Student council.
- Science club.
- Spanish club.
- Drama club.

Not A Bona Fide Chapter

- Department of a school.
- Fund, account or other accounting function (example: activity fund).
- Class for instruction.
- Non-student organization (PTA/PTO, booster club).

PTAs and Booster Clubs

PTAs

- Organizations with same purpose (PTO /PTSA/PTSO/PFO).
- Independent PTA.
- Affiliated PTA.

AP-207 Educational Organization

Booster Clubs

Booster clubs and similar organizations

AP-204 Federal Exemptions

Texas Exemption Certificate

FORM 01-339 (back)

The exemption certificate does not require a tax number to be valid. It does require a *valid* reason for the exemption.

Sales Tax Rule 3.287



TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency		
HIGH SCHOOL PTA		
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)	
2468 Pep Rally Way	555-555-5555	
City, State, ZIP code		
My Town, Texas 77777		

2468 Pep Rally Way		555-555-5555
City, State, ZIP code		
My Town, Texas 77777		
I, the purchaser named above, claim an exemption fi items described below or on the attached order or in		se taxes (for the purchase of taxable
Seller: Party Goods USA		
Street address: 145 Party Way	City, State, ZIP c	ode: Any Town, Texas 88888
Description of items to be purchased or on the attached or	der or invoice:	
Plastic Cups, Paper Napkins, Paper Plates, Pla	stic Forks and Spoons.	
Purchaser claims this exemption for the following reason: Items purchased by High School PTA, an Educ	cational Organization, for	use at the annual Back to School
event.		
I understand that I will be liable for payment of all state and the provisions of the Tax Code and/or all applicable law.	d local sales or use taxes which	may become due for failure to comply with
I understand that it is a criminal offense to give an exemption will be used in a manner other than that expressed in this ce		

from a Class C misdemeanor to a felony of the second degree.

Purchaser Title sign here

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.

Federal Income Tax Information

- Contact IRS for federal income tax exemption information.
- Publication 557.
- www.irs.gov.
- Donation may or may not be income tax deductible. Ask IRS.

State Tax Information

- Application for state tax exempt status
- exempt.orgs@cpa.state.tx.us
- (800) 252-5555 Tax Assistance
- http://window.state.tx.us/taxinfo/exempt/ index.html



File/pay sales and other taxes with

Get information about a Texas tax

Search for unclaimed property

Obtain a Certificate of Account

Apply for a sales tax permit

WebFile

Status

Find a tax form

Vendor Payment

TEXNET - Electronic

Unclaimed Property

Texas Stimulus

- Impact

Where the

Texas Unclaimed

Property

Payment Network

Search

Auctions

View Comptroller Publications and Reports

ProjectONE is a statewide initiative to

create a single set of books for Texas.

background, participating state agencies

Get information on the project

and key milestones on the new

ProjectONE Website

PROJECT

Our New Enterprise



I Want To...

- File Online with WebFile
- Get franchise tax information
- Get a Certificate of Account Status
- Get Tax Requirements for Secretary of State Filinas
- Access electronic reportina
- Go to the State Tax Automated Research System (STAR) System

Filing and Paying

Sales Tax ermit Applicatio

File Online vith WebFile

Electronic Reporting and Fund Trans

Exempt Organization

Enterprise Zone Program

Refunds

Tax Forms

P.O. Boxes for Tax Reports

Tax Resources

Tax Publications

Overview of Texas Taxes

The Texas Comptroller's office serves the state by collecting more than 60 separate taxes, fees and assessments, including local sales taxes collected on behalf of more than 1,400 cities, counties and other local governments around the state. State taxes and fees will generate an estimated \$77.5 billion in the state's 2008-09 budget period.

Tax Assistance and Customer Service Response Times

We are committed to responding to calls and e-mails as quickly as possible. See our call tips and peak schedule for details on factors that may impact response times.





Electronic Reporting and Paying

Most Popular

Tax Forms Franchise Tax Sales & Use Tax Local Sales & Use Tax Property Tax

Taxes and Fees Alphabetical listing of all Texas taxes, fees, and assessments.

Taxes and Fees

911 Emergency Service Fee

911 Equalization Surcharge

911 Prepaid Wireless Emergency Service Fee

911 Wireless Emergency Service Fee

Automobile Burglary and Theft Prevention

Authority (ABTPA) Assessment

Automotive Oil Sales Fee

Bank Franchise

Battery Sales Fee

Boat & Boat Motor

Loan Administration Fee

Local Property

Local Sales & Use

Manufactured Housing

Miscellaneous Gross Receipts

Mixed Beverage Tax

Motor Fuels Transporters

Motor Vehicle - Gross Rental Receipts

Motor Vehicle - Local Sports and

Community Venue Sales and Use



Forms

Tax-Exempt Forms

Sales and Use Tax Exemption Certificate (PDF)

Hotel Tax Exemption Certificate (PDF)

Resources

Publications

Frequently Asked Questions

Search Tax-Exempt Entities

State Tax Automated Research (STAR) System

Tax News

Tax Seminars Tax Mailings

Tax Policy News

Exemptions for Qualified Organizations

The Texas Tax Code provides tax exemptions for certain qualifying organizations, including 501(c) organizations; educational, religious and charitable groups; qualifying homeowners associations; and various other categories.

Organizations are not automatically exempt from tax. Organizations must apply for exemption with our office.

Depending on the category of exemption for which it qualifies, an organization may be granted exemption from sales, franchise or hotel tax.

Although sales tax exemptions apply to purchases necessary to an organization's exempt function, the exempt organization must collect tax on most of its sales. See Exempt Organizations Sales and Purchases (Pub. 96-122) (PDF, 405KB) for more information.

How to Apply

To apply for exemption, an organization must complete the appropriate application form for its exemption category listed below and send it to our office with the required documentation described in Guidelines to Texas Tax Exemptions (Pub. 96-1045).

An organization must show by clear and convincing evidence that it qualifies for exemption as that exemption is defined in Texas law and rules.

Applications submitted without the required documentation will be returned.

Exempt Search and Verification

Search our records and obtain online verification of an organization's exemption from Texas franchise tax, sales and use tax and hotel occupancy tax.

Search Tax-Exempt Entities

Other Related Search Tools

Franchise Tax Account Status (Good Standing) Search

The Taxable Entity Search on the Certificate of Account Status page will indicate if a corporation searched is in good standing.

Property Tax Exemption Status Search

Organizations engaged primarily in charitable activities under Tax Code Sec. 11.18(d) may be eligible for a property tax determination letter. To find out if an organization has been issued a

Exempt Organizations

- 96-122 Exempt Organizations Sales and Purchases (PDF)
- 96-1045 Guidelines to Texas Tax Exemptions
- 96-224 Hotel Occupancy Tax Exemptions
- 94-166 Local Option Property Tax Exemption for Charitable Organizations
- 94-183 School Fundraisers and Texas Sales Tax (PDF)

Fireworks Tax

94-162 Fireworks (PDF)

Franchise Tax

- 98-806 Franchise Tax Overview
- 98-862 Franchise Tax Reporting Tips for Combined Groups (PDF)
- 96-114 The Texas Franchise Tax on Corporations (applies to reports originally due before January 1, 2008)
- 98-892 Which forms should I file? (PDF)
- 98-861 Why did you receive this notice? (PDF)

Fuels Tax

- 98-685 Changes and Deadlines for Motor Fuels Tax Refund Claims
- 98-661 How to Claim a Tax Refund for Gasoline Used in Off Highway Equipment (PDF)
- 98-796 January 1, 2006, Reminder Concerning Motor Fuel Exported or Sold for Export to Another State (PDF)
- 96-727 Motor Fuels Tax Legislative Update
- 96-727-2 Motor Fuels Tax Reminder
- 98-723 Reminder to Dyed Diesel Fuel Bonded Users Recordkeeping Requirements



Forms

Tax-Exempt Forms

Sales and Use Tax Exemption Certificate (PDF)

Hotel Tax Exemption Certificate (PDF)

Resources

Publications

Frequently Asked Questions

Search Tax-Exempt Entities

State Tax Automated Research (STAR) System

Tax News

Tax Seminars
Tax Mailings
Tax Policy News

Exemptions for Qualified Organizations

The Texas Tax Code provides tax exemptions for certain qualifying organizations, including 501(c) organizations; educational, religious and charitable groups; qualifying homeowners associations; and various other categories.

Organizations are not automatically exempt from tax.

Organizations must apply for exemption with our office.

Depending on the category of exemption for which it qualifies, an organization may be granted exemption from sales, franchise or hotel tax.

Although sales tax exemptions apply to *purchases* necessary to an organization's exempt function, the exempt organization must collect tax on most of its *sales*. See *Exempt Organizations* — *Sales and Purchases* (Pub. 96-122) (PDF, 405KB) for more information.

How to Apply

To apply for exemption, an organization must complete the appropriate application form for its exemption category listed below and send it to our office with the required documentation described in *Guidelines to Texas Tax Exemptions* (Pub. 96-1045).

An organization must show by clear and convincing evidence that it qualifies for exemption as that exemption is defined in Texas law and rules.

Applications submitted **without** the required documentation will **be returned**.

Exempt Search and Verification

Search our records and obtain online verification of an organization's exemption from Texas franchise tax, sales and use tax and hotel occupancy tax.

Search Tax-Exempt Entities

Other Related Search Tools

Franchise Tax Account Status (Good Standing) Search

The Taxable Entity Search on the Certificate of Account Status page will indicate if a corporation searched is in good standing.

Property Tax Exemption Status Search

Organizations engaged primarily in charitable activities under Tax Code Sec. 11.18(d) may be eligible for a property tax determination letter. To find out if an organization has been issued a

SALES

The #1 and #2 Questions

Fundraising Companies...

Whose Sale Is It?

&

What About the Tax?

Fundraising Companies

Sales Tax Rule 3.286(d)(6)

- Nonprofit acts as sales agent for a profit fundraising company;
- Uses fundraising company's marketing materials (catalog, brochures, sales form, website);
- Fundraising company coordinates the fundraising event; then
- Fundraising company is the seller. (cont'd)

Fundraising Companies Sales Tax Rule 3.286(d)(6) (cont'd)

Fundraising Company

- Has ALL tax collection responsibility; reports and remits tax to Comptroller.
- Instructs nonprofit on how to collect tax. Does not *charge* the nonprofit organization sales tax.
- Cannot accept resale or exemption certificate from nonprofit.
- May price taxable items tax included or collect tax on sales price.
- Local tax is based on location of nonprofit organization.

Fundraising Companies

Sales Tax Rule 3.286(d)(6) (cont'd)

Nonprofit Organization

- No tax responsibility other than to forward tax collected to fundraising company. Sales not included on NPO's sales tax return.
- Does not issue exemption or resale certificate to fundraising company.
- Does not count against one-day, tax-free sale day.

Fundraising Companies Sales Tax Rule 3.286(d)(6) (cont'd)

Calculating the Nonprofit Organization's Share When the Tax is Included in the Catalog Price

Taxable item sells for \$11 including tax. Tax rate is 8.25%. NPO gets 50 percent profit for item sold.

\$11 / 1.0825 = \$10.16 (tax base reported by fundraising company)

\$11 - \$10.16 = \$0.84 (sales tax reported by fundraising company)

 $$10.16 \times .50 = 5.08 (nonprofit organization's share)

Fundraising Companies Sales Tax Rule 3.286(d)(6) (cont'd)

Calculating the Nonprofit Organization's Share When the Tax is Not Included in the Catalog Price

Taxable item sells for \$11. Tax rate is 8.25%. NPO gets 50 percent profit for item sold.

 $$11 \times .0825 = 0.91 (sales tax reported by fundraising company)

\$11 (taxable sale reported by fundraising company)

 $1.00 \times .50 = 5.50$ (nonprofit organization's share)

Your Sales

Two Tax-Free Sale Days

Sales Tax Rule 3.322(h)(2)

Two Tax-Free Sale Days

Qualifying educational, IRC 501(c)(3) or (4) organization and bona fide chapters may:

- Hold 2 tax-free sales days/calendar year,
 with each day 24 hours only,
- Can be back-to-back days for 48 hours,
- Designate tax-free in advance,
- Notify customers of tax-free sale.

Two Tax-Free Sale Days (cont'd)

- Items for \$5,000 or less (can exceed if not sold to donor or manufactured by nonprofit),
- Count as a joint sale for both groups,
- Can't collect the tax and keep it under the "tax-free sale" provision,
- Issue resale or exemption certificate to purchase taxable items for resale (Form 01-339).
- Records and reporting.

Two Tax-Free Sale Days (cont'd)

- Advanced orders, pre-orders/pre-sales, orders taken over a period of time with delivery at a later date.
- Surplus inventory.
- "Sold out" items.

Meals and Drinks* (including candy and soft drinks) Sales Tax Rule 3.293(g)

*Nonalcoholic beverages

Meals & Drinks

School district, elementary or secondary school, bona fide student organization or PTA/PTO does not collect tax on meals, food or drinks if:

- sold during the regular school day, and
- under agreement with proper school authorities.

Meals & Drinks (cont'd)

PTA/PTO and booster clubs (groups associated with school) do not collect tax on meals, food or drinks if:

- organization's fundraising drive, and
- net proceeds go to group for exclusive use.

Amusement Services

Sales Tax Rule 3.298(g)

Amusement Services

• Amusement services are exempt if nonprofit - other than IRC 501(c)(7) - provides and does not benefit one individual.

 Nonprofit may hire a for-profit to "produce" the amusement if nonprofit held out as "provider" in brochures, flyers, tickets, ads, etc.

(Comptroller Rule 3.298)

(cont'd)

Amusement Services (cont'd)

Amusement service also not taxable if held at:

Texas Historic Landmark

National Register of Historic Places

Exempt Writings

Sales Tax Rule 3.299(d)

Books and Writings

- No sales tax on writings published and distributed by nonprofit religious, philanthropic, charitable, historical, scientific or other similar organization.
- Exemption does **not** include schools.
- No tax on printed reading materials, audiotapes, videotapes, computer disks
- Include tax on items that primarily serve other purposes (bookmarks, clothing, posters).

Nontaxable Items and Services

Intangibles

No sales tax on the sale of intangibles:

- Gift certificates.
- Gift cards.
- Passbooks.
- Buy one get one free coupon books.
- Raffle tickets? Beware!
- http://www.oag.state.tx.us/index.shtml

Nontaxable Food Products

- Boxes of fresh fruit.
- Frozen cookie dough, pizza, bread.
- Mixes to be prepared at home (e.g., soup, dessert, bread, dip, pancake).
- Meat sticks, cheese spreads, cheese ball.
- Bottled sauce, salsa, jelly, syrup.
- Caution: kits and gift baskets.

Sales Tax Rule 3.293

Exempt Baked Goods

Bakery products are exempt unless sold with plates or eating utensils.

- Pies, cakes, cookies, doughnuts, pigs-in-ablanket, biscuits, bagels, baked goods with ingredients baked inside.
- Eating utensils include plates, spoon, knife, fork.

Sales Tax Rule 3.293(b)

Annual Food Sale

All volunteer nonprofits may hold taxfree food sale if:

- Not professionally catered,
- Not held in a restaurant or hotel,
- Not in competition with a retailer &
- Food prepared by group's members.
- No alcoholic beverage sales.

Magazine Subscriptions

Magazine entered as periodical class mail & sold for *6 months* + are exempt. Single issues and subscriptions less than 6 months are taxable, unless an exempt writing.

Sales Tax Rule 3.299(b)

Nontaxable Services

- Carwash.
- Pet sitting or walking.
- Baby sitting.
- Face painting
- Cosmetology services.
- Advertising space.

Annual Sales Tax Holiday

Dates Change Annually

- Most clothing & footwear under \$100
- Backpacks for elementary/secondary
- Specific school supplies
- Not computers or computer bags
- Pre-packaged school supply kits may qualify

Sales Tax Rule 3.365

Donations

 Donations not taxed, but take care in giving an item for the "donation" (baseball cap = donation amount).

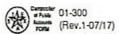
• When is a donation a "sale"?

Did you know?

- Anyone may purchase taxable items taxfree with exemption certificate to donate to exempt entity [151.309 and 151.310 (a) (1) & (2)], but not use first (e.g., purchase and donate musical instruments to a school).
- Seller may donate unused inventory.

Sales Tax Rules 3.287(e) and 3.285(e)

Sales Tax Permit



TEXAS SALES AND USE TAX PERMIT

This permit is not transferable, and this side must be prominently displayed in your place of business.

Merchants: A copy of this permit does not replace a resale or exemption certificate. You will be responsible for sales tax unless you have a valid resale exemption certificate on file.

TAXPAYER NAME, BUSINESS LOCATION NAME, and PHYSICAL LOCATION

JANE DOE

JANE'S PLACE 111 E 17TH ST AUSTIN

TX 78701-0100

NAICS CODE: 451220

Prerecorded tape, compact disc, and record stores We show this business in the following tax authorities

CITY: AUSTIN

TRANSIT: AUSTIN MTA

EFFECTIVE: 01/01/2006

EFFECTIVE: 01/01/2006

You must obtain a new permit if there is a change of ownership, location, or business location name.

Type of permit

SALES AND USE TAX

Taxpayer number

32000000001

Location number

00001

First business date

01/01/06

SUSAN COMBS

Comptroller of Public Accounts



Texas Resale Certificate

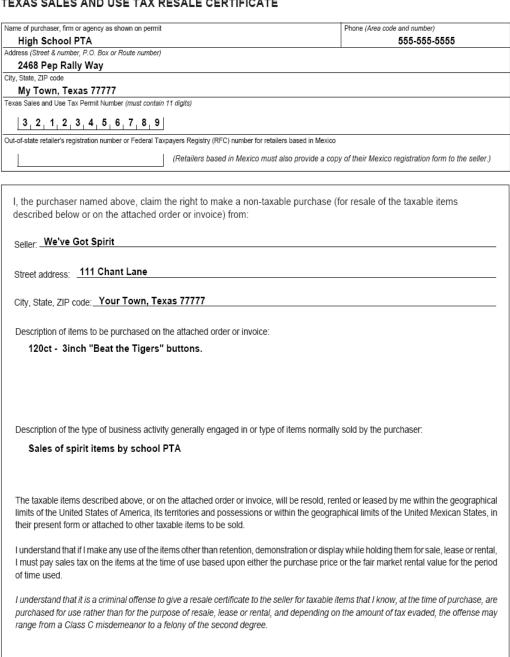
- Issue resale certificate when nonprofit organization purchases merchandise for resale.
- Tax is due if you don't resell, but use the item.
- Number must consist of 11 digits that begin with a 1 or 3.
 The 9 digit Federal Employer Identification (FEI) number or social security number not acceptable evidence of resale.

Sales Tax Rule 3.285



sign here

TEXAS SALES AND USE TAX RESALE CERTIFICATE



This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

Texas Exemption Certificate

FORM 01-339 (back)

The certificate should be issued to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.

Sales Tax Rule 3.287

Texas Sales and Use Tax Exemption Certification

This certificate does not require a number to be valid.

Name of purchaser, firm or agency	
Good Works	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
2468 Non-Profit Way	555-555-5555
City, State, ZIP code	·
Any Town Texas 77777	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: Anything & Everything Inc.

Street address: 111 No Name Way

_City, State, ZIP code: Another Town, Texas 77777

Description of items to be purchased or on the attached order or invoice:

120ct Bluebonnet T-shirts

120ct Armadillo T-shirts

120ct Misc Postcards

300 ct Assorted Sterling Silver Charms

Purchaser claims this exemption for the following reason:

Qualified nonprofit IRC Section 501(c)(3) organization purchasing items for resale at one of its two one-day, tax-free sale days.

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

sign here

Member

9-1-10

NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

Tax Collection

Texas Sales and Use Tax

- State sales and use tax rate is 6.25%.
- Local taxing jurisdictions (cities, counties, special purpose districts and transit authorities) may also impose sales and use tax up to 2% for a total maximum combined rate of 8.25%.
- You will be required to collect and remit both state and local sales and use tax when applicable.

Collection of Tax

- The rate to be collected is determined by the place of business or event location.
- The tax is collected on all items being sold that are not exempt.
- If you choose to include the tax in the sales price of the item, your customer must be told that the sales tax is included in the price.

Backing Out Tax on Tax Included Sales

Use this formula to calculate the sales tax on tax included sales.

Example: Taxable item sells for \$11 including tax. Tax rate 8.25%.

SALES PRICE DIVIDED 1. (TAX RATE) = TAX BASE SALES PRICE - TAX BASE = SALES TAX \$11 / 1.0825 = \$10.16\$11 - \$10.16 = \$0.84 (tax)

Filing Sales Tax Returns

- Returns can be filed in person, by mail, or via the internet. "No tax due" returns can also be filed over the telephone.
- Returns are due Monthly, Quarterly **or** Yearly (based on qualifications) on the 20th day of the month following the end of the reporting period.
- Returns postmarked on the due date are considered timely.

Filing Sales Tax Returns

- You *must* file a return even if you do not get one in the mail.
- You *must* file a return even if you had no taxable sales for the period and do not owe any tax.
- You will receive an estimated billing if you fail to file a return.
- •Keep contact information current.
- •\$50 penalty on late returns even if no tax is due.

See Publication 98-918 – Late Filing Penalties

c. Taxpayer number	d. Filing period Month Ending 7/31/2006	Monsonsonsonsonsonsonsonsonsonsonso
3 2 1 2 3 4 5 6 7 8 9	g. Due date 8/21/2006	1. TOTAL SALES (Whole dollars only)
f. Outlet no./	HAMMANAMANAMANAMANAMANAMANAMANAMANAMANAM	2. TAXABLE SALES (Whole dollars only)
		3. TAXABLE PURCHASE (Whole dollars only)
k. Outlet address (<i>Do not use a P.O. box address)</i> 123 Main St.	procedures of	4. Total amount subject to tax ■ (Item 2 plus Item 3)
Anywhere, Texas 78123 Taxpayer name and mailing address	(S) (Innesenfacement)	5. Tax due - Multiply Item the combined tax rate (Include state & local)
John Doe 425 ABC Anywhere, Texas 78123		6. TIMELY FILING DISCO
I declare that the information in this document and any att	tachments is true and this box	7. Prior payments 8. Net tax due (Subtract Items 6 and 7 from 9. Penalty & interest
sign Taxpaver or duly authorized agent here John Doe	if out of business or address	(See instructions) 10. TOTAL AMOUNT DUE

I. OUT OF BUSINESS DATE
DO NOT ENTER UNLESS
▼ no longer in business. ▼

1. TOTAL SALES	8,000.00
(Whole dollars only)	
2. TAXABLE SALES ■ (Whole dollars only)	1,000.00
3. TAXABLE PURCHASES + (Whole dollars only)	150.00
4. Total amount subject to tax ■ (Item 2 plus Item 3)	1,150.00
5. Tax due - Multiply Item 4 by the combined tax rate (Include state & local) 0.082500	94,88
6. TIMELY FILING DISCOUNT	0,47
7. Prior payments	0.00
8. Net tax due (Subtract items 6 and 7 from Item 5.)	94,41
9. Penalty & interest +	0.00
10. TOTAL AMOUNT DUE AND PAYABLE (Item 8 plus Item 9)	94.41

Pop Quiz!

Pumpkins
Parking
Poinsettias

Gatorade School Supplies Programs for Events

Garage Sales
Day Camps
School Pictures

Helpful Information

- Rule 3.286 Sellers/Purchasers Responsibilities...
- Rule 3.293 Food
- Rule 3.298 Amusement Services
- Rule 3.299 Newspapers Magazines Publishers...
- Rule 3.315 MV Parking and Storage
- Rule 3.322 Exempt Organizations
- Publication 94-183, School Fundraisers and Texas Sales Tax
- Publication 96-122, Exempt Organizations
- Publication 98-490, Sales Tax Holiday

Contact Us

Call: (800) 252-5555

Email: https://www.window.state.tx.us/taxhelp/

Visit: www.window.state.tx.us

Thank You!